

**THE UNITED STATES OF AMERICA
DISTRICT OF NEW HAMPSHIRE**

**GANZ LAW OFFICE,
A General Partnership**

v.

**THE UNITED STATES OF AMERICA
DEPARTMENT OF THE TREASURY**

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COMPLAINT

NOW COMES Mary Keohan Ganz, General Partner of Ganz Law Office (hereinafter referred to as "Plaintiff"), and complains against The United States of America Department of the Treasury (hereinafter referred to as "Defendant") as follows:

1. The Plaintiff is a general partnership with its principal place of business at 779 Lafayette Road, Seabrook, New Hampshire 03874.
2. The Defendant is a lawful department of the United States Government with a principal place of business at 1111 Constitution Avenue, NW, Washington, D.C. 20224.

VENUE AND JURISDICTION

3. This Court has subject matter jurisdiction because the claim arises under 26 USC §7422 and federal questions under 26 USC §6321, §6603 and 6511. The Plaintiff seeks the return of payment made to the Internal Revenue Service under protest.
4. The venue is properly vested in this Court pursuant to 28 USC §1391 as the Plaintiff has a principal place of business in New Hampshire.

FACTUAL ALLEGATIONS AND BACKGROUND

5. The Plaintiff is a general partnership operating a two-person law firm in Seabrook, New Hampshire.

6. On or about March 11, 2019 the Plaintiff received a Notice of intent to seize ("levy") your property or rights to property claiming \$3,243.24 was due and owing. A true copy of said letter is attached hereto as Exhibit A.

7. While the Plaintiff knew that it had timely filed for an extension of its partnership return for 2017, to avoid any embarrassment, it remitted the sum of \$3,243.24 by letter dated March 20, 2019 under protest to the Internal Revenue Service. A true copy of said letter is attached hereto as Exhibit B.

8. Since first notified by the IRS of the imposition of a late filing penalty, the Plaintiff has been diligently pursuing the frustrating process of claiming a return of its money including, but not limited to, numerous telephone calls to the Internal Revenue Service and timely appealing the issue of denial.

9. The Defendant is punishing the Plaintiff by imposing a late penalty filing fee despite the fact that the Plaintiffs as officers of the court had provided the Defendant with a copy of the extension filed on several occasions.

WHEREFORE, Plaintiff prays that this Honorable Court:

- A. Grant judgment to the Plaintiff;
- B. Honor that the Defendant return the sum of \$3,243.24 to the Plaintiff plus interest thereon as allowable by statute/code; and
- C. For such other further relief as may be fair and just.

Respectfully submitted,
GANZ LAW OFFICE

Dated: February 12, 2020

/s/ Mary Keohan Ganz, Esq.
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